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EXHIBIT 27



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July 19, 2019

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Town of Grafton
Planning Board
Grafton Memorial Municipal Center
30 Providence Road
Grafton, MA 01959

PLANNING BOARD
GRAFTON, MA

**Re: Crown Castle Towers 06-2, LLC Application for Special Permit & Site Plan Approval (SP 2019-8/SPA)
84 Snow Road & 23 Side Greany Drive**

Dear Honorable Members of the Planning Board:

New Towers LLC, a wholly owned subsidiary of American Tower Corporation ("American Tower") is the owner of the easement (the "Easement") beneath Crown Castle Towers 06-2 LLC's ("Crown Castle") existing wireless telecommunication facility located at 20 Indian Path. American Tower recently discovered the above referenced application (the "Application") and respectfully requests that the Planning Board either act to deny the Application or, in the alternative, postpone the hearing scheduled for July 22nd to allow the parties additional time to discuss Crown Castle's alleged concerns. We believe that Crown Castle has failed to provide crucial context and evidence, obstructing the Board's ability to properly adjudicate the Application. Moreover, the Application is devoid of important, substantive evidence in support of the alleged necessity to relocate the existing facility, creating a record that cannot possibly support approval of the Application at the July 22nd hearing. However, we are ultimately focused on collaborating with Crown Castle to allow the wireless telecommunication facility to remain at the current location, as this would seem to be in the best interest of both parties as well as the surrounding community.

Crown Castle contends, in notably vague terms, that it must relocate the existing wireless telecommunication facility due to economic viability concerns resulting from the introduction of an "unanticipated third party in the operation of their facility and equipment." While the "unanticipated third party" is not identified, we presume Crown Castle is referring to American Tower's interest in the Easement beneath the existing wireless telecommunication facility. Our presumption is based on the fact that the Easement seems to be the only financial aspect that Crown Castle does not entirely control in relation to the operation of the wireless telecommunication facility, but, again, the Application's justification is ambiguous and fails to identify a tangible economic issue.

Consideration of the Application and American Tower's request requires discussion of the relationship between American Tower and Crown Castle in the instant matter, which essentially boils down to a typical landlord/tenant relationship. American Tower has assumed a predecessor's interest in the Easement. Such a transaction is typical in the wireless industry, and, in fact, Crown Castle actually holds easements under a number of American Tower assets throughout the nation. Both Crown Castle and American Tower regularly operate on both sides of this relationship without issue, bringing into question the necessity of the Application. More importantly, Crown Castle did not even attempt to speak with American Tower about perceived concerns over the Easement prior to filing the Application. Despite our disappointment in Crown Castle's hasty decision to seek relocation of the existing wireless telecommunication facility prior to making any efforts to negotiate with American Tower, we remain dedicated to working with Crown Castle to reach a mutually beneficial resolution that avoids relocation of the wireless telecommunication facility. Given the parties' track record of success in similar negotiations, we are confident that such



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an agreement can be reached, thereby allowing Crown Castle to continue serving the community from its current location.

In sum, we respectfully request that the Board either deny the Application or continue the hearing scheduled for July 22nd. While Crown Castle has failed to provide sufficient evidence to allow the Board to approve the Application, we understand that a continuance may be a more fair approach compared to an outright denial at this phase. If the Board were to grant the requested continuance, American Tower would utilize the additional time to seek productive negotiations with Crown Castle. Providing the parties time to reach such an agreement would be in the best interest of all involved, including the community. Thank you for your consideration.

Very truly yours,

Nicholas M. Caezza

Attorney

American Tower Corporation